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FINANCIAL AND ADMINISTRATIVE MATTERS: FINANCIAL SITUATION OF UNIDO

Report by the Director-General

Summary

Provides an update on the status of assessed contributions to the regular budget and of advances to the Working Capital Fund as of 20 November 1995, cash flow analyses for 1995, information on the separation indemnity reserve, operational budget status and regular budget performance report for 1994-1995.

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Introduction

1. The present document is an update of the financial situation document (IDB.14/30) presented to the resumed fourteenth session of the Industrial Development Board on 31 October 1995. Information is provided on the status of assessed contributions and of advances to the Working Capital Fund as of 20 November 1995, and of the most recent cash flow analyses for 1995. The Secretariat has intensified efforts to improve the rate of collection of assessed contributions and further measures to restrict disbursements are being considered to ensure that the Organization maintains financial liquidity through the end of 1995.

I. STATUS OF ASSESSED CONTRIBUTIONS TO THE REGULAR BUDGET

2. Annex I to the present document shows the status of assessed contributions to the regular budget as of 20 November 1995. As of that date, unpaid assessed contributions for the period 1986 to 1994 amounted to $10,780,863 and AS 220,486,970 (equivalent to $22,498,672 at an exchange rate of US$ 1 = AS 9.80) for a total of $33,279,535. Unpaid assessed contributions for 1995 amounted to $5,222,230 and AS 494,023,036 (equivalent to $50,410,514) for a total equivalent of $55,632,744. The total cumulative amount outstanding was $88,912,279 at current rates. As of 20 November 1995, the collection rate for 1995 amounted to 69.52 per cent of the 1995 assessment (55.99 per cent related to 1995 collections and 13.53 per cent to prior year collections). At the end of November last year, the collection rate amounted to 95.03 per cent. As of 20 November 1995, only 95 Member States had made full (56 Members) or partial (39 Members) payments of assessed contributions in 1995. Updated forecasts of non-payment by the major contributor (i.e. in the event that the United States does not make any payment), and late payment and non-payment of contributions from other Member States in 1995 are expected to result in a historically low 1995 collection rate of about 72 per cent compared to 96.45 per cent at the end of 1994.

3. In light of the looming financial crisis, and at the request of some Member States, meetings are being held with Permanent Missions to UNIDO to discuss the problems related to the collection of assessed contributions to the regular budget. The discussion group is examining ways and means to improve the collection of assessed contributions.

4. All Member States that have not yet paid their assessed regular budget contributions, including advances to the Working Capital Fund, are strongly urged to do so without delay. In this regard, and with due respect to the Member States who normally meet their financial obligations early in the assessment year, Member States are kindly requested to make their payments of 1996 assessments as early as possible in the new year.

5. Annex II shows the status of advances to the Working Capital Fund. Unpaid advances to that Fund as of 20 November 1995 amounted to $123,499.

II. CASH FLOW, 1995

6. The serious financial crisis facing UNIDO as reported to the Industrial Development Board in document IDB.14/30 shows no sign of abating. Definitive information on the actual payment level of Member States during the remainder of 1995 is still not known, thus the extent of possible cash flow problems remains tenuous. Since the resumed fourteenth session of the Industrial Development Board, held on 31 October 1995, only nine Member States have made full or partial payments of assessed contributions totalling some $0.9 million at current rates. During that Board meeting, a number of Member States announced that their payments of assessed contributions would be forthcoming before the end of the year. The Organization is heavily depending on these and all Members with outstanding payments to meet their financial obligations without further delay.

7. The cash flow analysis presented in annex III reflects reduced income estimates now foreseen and a revised estimated expenditure level resulting from the cost reduction plan. If necessary, the Secretariat will postpone the payment of financial commitments in December to ensure the retention of a minimal level of cash at year end. Financial implementation of the 1994-1995 programme and budgets has been further delayed pending the receipt of assessed contributions and improvement in the levels of available cash.

III. FINANCIAL PERFORMANCE OF THE REGULAR BUDGET AND OPERATIONAL BUDGET

8. The status of regular budget expenditure for the period 1 January 1994 to 31 October 1995 is presented in annex IV to the present document. Table 1 of that annex shows the status of implementation by major programme and table 2 by major object of expenditure. The tables indicate the slow rate of financial implementation caused by the uncertainties over the extent and timing of cash income from assessed contributions and reflects cost reductions achieved during the biennium.

9. The financial situation under the operational budget has steadily improved during the current biennium. As a result of an upward trend in technical cooperation delivery and income, together with firm controls over expenditures, the reserve balance is expected to exceed $3.2 million. This represents an improvement of $1.3 million over the status as of 31 December 1993. The welcome improvement in the operational budget has been achieved notwithstanding the downward trend during the biennium in the value of the United States dollar against the Austrian schilling. The present estimates of income, expenditures and reserve balance for 1994-1995 are summarized as follows:

IV. SEPARATION INDEMNITY RESERVE

10. The Industrial Development Board in decision IDB.14/Dec.27 took note of the establishment of the separation indemnity reserve to provide for the cost of separation of staff, as necessary, in a timely and systematic manner consistent with staff regulations.

11. The circumstances giving rise to the establishment of the reserve together with the estimated financial requirements, funding arrangements, modalities and purposes of the reserve are described in detail in paragraphs 16 to 24 of document IDB.14/30.

Operational budget status report for 1994-1995
(In thousands of dollars)

	As of 31/10/95		Estimated at 31/12/95	
Opening reserve balance (1 January 1994)		1,856.9		1,856.9
Income — 1994	13,062.4		13,062.4	
Income — 1995	11,209.2	24,271.6	13,330.0	26,392.4
Expenditure — 1994	(12,223.8)		(12,223.8)	
Expenditure — 1995	(10,382.1)	(22,605.9)	(12,789.4)	(25,013.2)
Surplus/(deficit) for 1994-1995		1,665.7		1,379.2
Closing reserve balance		3,522.6		3,236.1

12. Separation of staff will be implemented in two phases. The first phase will consist of a voluntary separation programme and the second of non-voluntary separations. Taking into account that the majority of staff (61 per cent) hold fixed-term appointments, it is proposed that financial arrangements relating to voluntary separations may include, as a special measure, additional termination indemnity payments up to 50 per cent to staff who hold fixed-term appointments. Given the provisions of staff regulation 10.6 (b), which allow increased termination indemnity payments up to 50 per cent to holders of permanent appointments, the additional termination indemnity payment to holders of fixed-term appointments would constitute an exceptional measure which is necessitated by the extraordinary circumstances and the need to avoid non-voluntary separations to the extent possible.

13. The proposed use of unutilized balances from the 1992-1993 biennium for the partial funding of the separation indemnity reserve as recommended by the Board in decision IDB.14/Dec.27 (para. 6) will permit the Secretariat to initiate the staff reduction programme required as a result of the budgetary and financial crisis. The updated status of the unutilized balances for 1992-1993 is as follows:

Unutilized balances 1992-1993 (PBC.11/8, Statement II.B; IDB.14/28)	$14,732,934
Cash received as of 20 November 1995 (for 1992-1993)	$ 8,385,084
Unpaid assessed contributions as of 20 November 1995 (for 1992-1993)	$ 6,347,850

V. ACTION REQUIRED OF THE CONFERENCE

14. The General Conference may wish to take note of the present document and at the same time approve, as a special measure in view of the special circumstances and without constituting a precedent, that financial arrangements relating to voluntary separation of staff, to be financed from the separation indemnity reserve, may include payment of additional termination indemnity up to 50 per cent to holders of fixed-term appointments.

Annex I

STATUS OF ASSESSED CONTRIBUTIONS TO THE REGULAR BUDGET

(As of 20 November 1995)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1995 — Prior Years — Dollars	Prior Years — Schillings	Current Year — Dollars	Current Year — Schillings	Collections and Credits in 1995 — Dollars	Collections and Credits in 1995 — Schillings	Contributions Outstanding as of 20 November 1995 — Prior Years — Dollars	Prior Years — Schillings	Current Year — Dollars	Current Year — Schillings	(RoE: 9.80) $ Equiv.	TOTAL $ Equiv.	Date of Last Payment
AFGHANISTAN	0.01	12,684	111,426	1,178	111,426	0	0	12,684	111,426	1,178	111,426	22,740	36,602	90-01-02
ALBANIA	0.01	21,345	111,426	1,178	111,426	0	0	21,345	111,426	1,178	111,426	22,740	45,263	92-01-21
ALGERIA	0.17	0	0	20,024	1,894,238	9,579	906,129	0	0	10,445	988,109	100,827	111,272	95-11-16
ANGOLA	0.01	17,068	111,426	1,178	111,426	16,401	48,360	667	63,066	1,178	111,426	17,805	19,650	95-06-20
ARGENTINA	0.60	702,333	6,685,545	70,672	6,685,545	84,659	0	617,674	6,685,545	70,672	6,685,545	1,364,396	2,052,742	95-05-31
ARMENIA	0.14	278,690	1,559,960	16,490	1,559,960	0	0	278,690	1,559,960	16,490	1,559,960	318,360	613,540	
AUSTRALIA	1.58	2,761	261,239	186,102	17,605,268	176,033	16,652,776	0	0	12,830	1,213,731	123,850	136,680	95-07-14
AUSTRIA	0.79	0	0	93,051	8,802,634	93,051	8,802,634	0	0	0	0	0	0	95-02-15
AZERBAIJAN	0.23	248,952	2,562,792	27,091	2,562,792	0	0	248,952	2,562,792	27,091	2,562,792	523,018	799,061	
BAHAMAS	0.02	0	0	2,356	222,851	2,356	222,851	0	0	0	0	0	0	95-01-31
BAHRAIN	0.03	0	0	3,534	334,277	3,534	334,277	0	0	0	0	0	0	95-02-21
BANGLADESH	0.01	8,753	111,426	1,178	111,426	9,931	222,852	0	0	0	0	0	0	95-09-25
BARBADOS	0.01	0	0	1,178	111,426	1,178	111,426	0	0	0	0	0	0	95-09-27
BELARUS	0.50	521,581	5,571,287	58,893	5,571,287	183,626	0	337,955	5,571,287	58,893	5,571,287	1,136,998	1,533,846	95-09-27
BELGIUM	1.11	0	0	130,742	12,368,258	130,742	12,368,258	0	0	0	0	0	0	95-05-17
BELIZE	0.01	0	0	1,178	111,426	1,178	111,426	0	0	0	0	0	0	95-03-07
BENIN	0.01	0	0	1,178	111,426	1,178	111,426	0	0	0	0	0	0	95-09-22
BHUTAN	0.01	1,047	98,958	1,178	111,426	219	20,665	828	78,293	1,178	111,426	19,359	21,365	95-03-31
BOLIVIA	0.01	23,616	111,426	1,178	111,426	0	0	23,616	111,426	1,178	111,426	22,740	47,534	91-05-28
BOSNIA AND HERZEGOVINA	0.04	85,389	445,703	4,711	445,703	0	0	85,389	445,703	4,711	445,703	90,960	181,060	
BOTSWANA	0.01	19,324	111,426	1,178	111,426	20,502	222,852	0	0	0	0	0	0	95-03-30
BRAZIL	1.67	184,911	17,492,569	196,703	18,608,100	52,083	4,927,083	132,828	12,565,486	196,703	18,608,100	3,180,978	3,510,509	95-01-05
BULGARIA	0.14	0	0	16,490	1,559,960	16,490	1,559,960	0	0	0	0	0	0	95-10-31
BURKINA FASO	0.01	60,653	111,426	1,178	111,426	0	0	60,653	111,426	1,178	111,426	22,740	84,571	86-07-01
BURUNDI	0.01	5,871	111,426	1,178	111,426	0	0	5,871	111,426	1,178	111,426	22,740	29,789	94-11-17
CAMEROON	0.01	0	0	1,178	111,426	1,178	111,426	0	0	0	0	0	0	94-05-24

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1995				Collections and Credits in 1995		Contributions Outstanding as of 20 November 1995						Date of Last Payment
		Prior Years		Current Year				Prior Years		Current Year		(RoE: 9.80)	TOTAL	
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.	
CAPE VERDE	0.01	30,069	111,426	1,178	111,426	0	0	30,069	111,426	1,178	111,426	22,740	53,987	93-06-09
CENTRAL AFRICAN REPUBLIC	0.01	46,044	111,426	1,178	111,426	0	0	46,044	111,426	1,178	111,426	22,740	69,962	89-02-02
CHAD	0.01	30,100	111,426	1,178	111,426	0	0	30,100	111,426	1,178	111,426	22,740	54,018	
CHILE	0.08	9,412	890,349	9,423	891,406	0	0	9,412	890,349	9,423	891,406	181,812	200,647	94-10-21
CHINA	0.81	0	0	95,407	9,025,486	95,407	9,025,486	0	0	0	0	0	0	95-03-03
COLOMBIA	0.14	139	13,187	16,490	1,559,960	16,456	1,556,737	0	0	173	16,410	1,674	1,847	95-11-03
COMOROS	0.01	65,792	111,426	1,178	111,426	0	0	65,792	111,426	1,178	111,426	22,740	89,710	
CONGO	0.01	40,712	111,426	1,178	111,426	0	0	40,712	111,426	1,178	111,426	22,740	64,630	91-04-29
COSTA RICA	0.01	62,240	111,426	1,178	111,426	19,217	0	43,023	111,426	1,178	111,426	22,740	66,941	95-09-13
COTE D'IVOIRE	0.02	1,914	181,075	2,356	222,851	393	37,216	1,521	143,859	2,356	222,851	37,419	41,296	95-05-26
CROATIA	0.14	148,941	1,559,960	16,490	1,559,960	132,451	0	16,490	1,559,960	16,490	1,559,960	318,360	351,340	95-03-30
CUBA	0.10	89,735	1,114,257	11,779	1,114,257	0	0	89,735	1,114,257	11,779	1,114,257	227,400	328,914	94-05-16
CYPRUS	0.02	0	0	2,356	222,851	2,356	222,851	0	0	0	0	0	0	95-04-06
CZECH REPUBLIC	0.44	0	0	51,826	4,902,733	51,826	4,902,733	0	0	0	0	0	0	95-04-05
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.05	128,035	557,129	5,889	557,129	0	0	128,035	557,129	5,889	557,129	113,700	247,624	93-07-28
DENMARK	0.68	0	0	80,094	7,576,951	80,094	7,576,951	0	0	0	0	0	0	95-09-25
DJIBOUTI	0.01	30,090	111,426	1,178	111,426	0	0	30,090	111,426	1,178	111,426	22,740	54,008	94-03-18
DOMINICA	0.01	19,325	111,426	1,178	111,426	0	0	19,325	111,426	1,178	111,426	22,740	43,243	93-11-29
DOMINICAN REPUBLIC	0.02	176,026	222,851	2,356	222,851	0	0	176,026	222,851	2,356	222,851	45,480	223,862	
ECUADOR	0.03	44,157	334,277	3,534	334,277	0	0	44,157	334,277	3,534	334,277	68,220	115,911	94-09-28
EGYPT	0.07	8,228	778,393	8,245	779,960	16,473	1,558,373	0	0	0	0	0	0	95-11-08
EL SALVADOR	0.01	54,212	111,426	1,178	111,426	0	0	54,212	111,426	1,178	111,426	22,740	78,130	
EQUATORIAL GUINEA	0.01	65,792	111,426	1,178	111,426	0	0	65,792	111,426	1,178	111,426	22,740	89,710	
ETHIOPIA	0.01	0	0	1,178	111,426	1,178	111,426	0	0	0	0	0	0	95-01-04
FIJI	0.01	35,442	111,426	1,178	111,426	36,620	222,852	0	0	0	0	0	0	95-09-25
FINLAND	0.60	0	0	70,672	6,685,545	70,672	6,685,545	0	0	0	0	0	0	95-04-12

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1995				Collections and Credits in 1995		Contributions Outstanding as of 20 November 1995						Date of Last Payment
		Prior Years		Current Year				Prior Years		Current Year		(RoE. 9.80)	TOTAL	
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.	
FRANCE	6.29	0	0	740,874	70,086,796	740,874	70,086,796	0	0	0	0	0	0	95-02-22
GABON	0.02	72,652	222,851	2,356	222,851	41,658	0	30,994	222,851	2,356	222,851	45,480	78,830	95-07-26
GAMBIA	0.01	65,792	111,426	1,178	111,426	0	0	65,792	111,426	1,178	111,426	22,740	89,710	
GEORGIA	0.22	449,467	2,451,366	25,913	2,451,366	0	0	449,467	2,451,366	25,913	2,451,366	500,278	975,658	
GERMANY	9.37	0	0	1,103,655	104,405,927	1,103,655	104,405,927	0	0	0	0	0	0	95-06-28
GHANA	0.01	1,165	110,137	1,178	111,426	1,964	185,759	0	0	379	35,804	3,653	4,032	95-11-10
GREECE	0.37	704	66,549	43,581	4,122,753	24,992	2,364,217	0	0	19,293	1,825,085	186,233	205,526	95-09-05
GRENADA	0.01	41,430	111,426	1,178	111,426	0	0	41,430	111,426	1,178	111,426	22,740	65,348	94-02-28
GUATEMALA	0.02	84,387	222,851	2,356	222,851	0	0	84,387	222,851	2,356	222,851	45,480	132,223	93-08-06
GUINEA	0.01	20,332	111,426	1,178	111,426	0	0	20,332	111,426	1,178	111,426	22,740	44,250	92-11-03
GUINEA-BISSAU	0.01	50,769	111,426	1,178	111,426	0	0	50,769	111,426	1,178	111,426	22,740	74,687	89-11-21
GUYANA	0.01	0	0	1,178	111,426	1,178	111,426	0	0	0	0	0	0	95-08-03
HAITI	0.01	61,036	111,426	1,178	111,426	0	0	61,036	111,426	1,178	111,426	22,740	84,954	89-03-28
HONDURAS	0.01	30,409	111,426	1,178	111,426	1,432	0	28,977	111,426	1,178	111,426	22,740	52,895	95-08-21
HUNGARY	0.19	0	0	22,379	2,117,089	22,379	2,117,089	0	0	0	0	0	0	95-05-30
INDIA	0.38	2,824	267,152	44,759	4,234,178	44,030	4,165,194	0	0	3,553	336,136	34,300	37,853	95-10-30
INDONESIA	0.17	0	0	20,024	1,894,238	20,024	1,894,238	0	0	0	0	0	0	95-08-24
IRAN (ISLAMIC REPUBLIC OF)	0.81	67,762	6,410,232	95,407	9,025,486	0	0	67,762	6,410,232	95,407	9,025,486	1,575,073	1,738,242	94-12-22
IRAQ	0.14	383,844	1,559,960	16,490	1,559,960	0	0	383,844	1,559,960	16,490	1,559,960	318,360	718,694	90-06-21
IRELAND	0.19	0	0	22,379	2,117,089	22,379	2,117,089	0	0	0	0	0	0	95-02-21
ISRAEL	0.24	0	0	28,269	2,674,218	0	0	0	0	28,269	2,674,218	272,879	301,148	94-08-04
ITALY	4.50	0	0	530,037	50,141,587	530,037	50,141,587	0	0	0	0	0	0	95-10-25
JAMAICA	0.01	8,430	111,426	1,178	111,426	9,575	219,712	0	0	33	3,140	320	353	95-09-19
JAPAN	13.06	0	0	1,538,285	145,522,029	1,538,285	145,522,029	0	0	0	0	0	0	95-06-30
JORDAN	0.01	45,088	111,426	1,178	111,426	46,266	222,852	0	0	0	0	0	0	95-11-07
KENYA	0.01	30,069	111,426	1,178	111,426	21,279	0	8,790	111,426	1,178	111,426	22,740	32,708	95-02-06
KUWAIT	0.26	0	0	30,624	2,897,069	0	0	0	0	30,624	2,897,069	295,619	326,243	94-04-25

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1995				Collections and Credits in 1995		Contributions Outstanding as of 20 November 1995						Date of Last Payment
		Prior Years		Current Year				Prior Years		Current Year		(RoE: 9.80)	TOTAL	
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.	
KYRGYZSTAN	0.06	67,575	668,554	7,067	668,554	0	0	67,575	668,554	7,067	668,554	136,440	211,082	
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	11,130	111,426	1,178	111,426	12,308	222,852	0	0	0	0	0	0	95-02-13
LEBANON	0.01	0	0	1,178	111,426	0	0	0	0	1,178	111,426	11,370	12,548	94-03-08
LESOTHO	0.01	1,176	111,202	1,178	111,426	2,354	222,628	0	0	0	0	0	0	95-08-16
LIBERIA	0.01	38,852	111,426	1,178	111,426	0	0	38,852	111,426	1,178	111,426	22,740	62,770	90-11-19
LIBYAN ARAB JAMAHIRIYA	0.25	711,356	2,785,644	29,446	2,785,644	0	0	711,356	2,785,644	29,446	2,785,644	568,498	1,309,300	93-11-11
LITHUANIA	0.16	221,052	1,782,812	18,846	1,782,812	202,206	0	18,846	1,782,812	18,846	1,782,812	363,840	401,532	95-10-12
LUXEMBOURG	0.06	0	0	7,067	668,554	7,067	668,554	0	0	0	0	0	0	95-02-10
MADAGASCAR	0.01	15,660	111,426	1,178	111,426	0	0	15,660	111,426	1,178	111,426	22,740	39,578	94-10-10
MALAWI	0.01	885	83,690	1,178	111,426	0	0	885	83,690	1,178	111,426	19,910	21,973	94-11-28
MALAYSIA	0.13	16,044	1,448,535	15,312	1,448,535	31,356	2,897,070	0	0	0	0	0	0	95-05-31
MALDIVES	0.01	0	0	1,178	111,426	0	0	0	0	1,178	111,426	11,370	12,548	94-05-09
MALI	0.01	65,792	111,426	1,178	111,426	0	0	65,792	111,426	1,178	111,426	22,740	89,710	
MALTA	0.01	0	0	1,178	111,426	1,178	111,426	0	0	0	0	0	0	95-02-27
MAURITANIA	0.01	48,273	111,426	1,178	111,426	0	0	48,273	111,426	1,178	111,426	22,740	72,191	91-11-20
MAURITIUS	0.01	0	0	1,178	111,426	1,178	111,426	0	0	0	0	0	0	95-07-25
MEXICO	0.92	2,985	282,426	108,363	10,251,169	104,558	9,891,268	0	0	6,790	642,327	65,544	72,334	95-09-12
MONGOLIA	0.01	0	0	1,178	111,426	1,178	111,426	0	0	0	0	0	0	95-05-26
MOROCCO	0.03	0	0	3,534	334,277	3,534	334,277	0	0	0	0	0	0	95-05-16
MOZAMBIQUE	0.01	11,303	111,426	1,178	111,426	9,313	0	1,990	111,426	1,178	111,426	22,740	25,908	95-06-22
MYANMAR	0.01	0	0	1,178	111,426	1,178	111,426	0	0	0	0	0	0	95-03-14
NAMIBIA	0.01	0	0	1,178	111,426	1,178	111,426	0	0	0	0	0	0	95-01-20
NEPAL	0.01	16,351	111,426	1,178	111,426	15,404	21,884	947	89,542	1,178	111,426	20,507	22,632	95-09-19
NETHERLANDS	1.57	0	0	184,924	17,493,843	184,924	17,493,843	0	0	0	0	0	0	95-01-30
NEW ZEALAND	0.25	0	0	29,446	2,785,644	29,446	2,785,644	0	0	0	0	0	0	95-01-20
NICARAGUA	0.01	65,792	111,426	1,178	111,426	0	0	65,792	111,426	1,178	111,426	22,740	89,710	

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1995				Collections and Credits in 1995		Contributions Outstanding as of 20 November 1995						Date of Last Payment
		Prior Years		Current Year				Prior Years		Current Year		(RoE: 9.80)	TOTAL	
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.	
NIGER	0.01	30,100	111,426	1,178	111,426	0	0	30,100	111,426	1,178	111,426	22,740	54,018	93-12-14
NIGERIA	0.21	284,012	2,339,941	24,735	2,339,941	57,595	0	226,417	2,339,941	24,735	2,339,941	477,538	728,690	95-08-22
NORWAY	0.58	0	0	68,316	6,462,693	68,316	6,462,693	0	0	0	0	0	0	95-02-06
OMAN	0.03	0	0	3,534	334,277	3,534	334,277	0	0	0	0	0	0	95-03-23
PAKISTAN	0.06	12,711	668,554	7,067	668,554	16,893	1,064,161	0	0	2,885	272,947	27,852	30,737	95-11-17
PANAMA	0.02	2,171	205,367	2,356	222,851	0	0	2,171	205,367	2,356	222,851	43,696	48,223	94-08-25
PAPUA NEW GUINEA	0.01	20,548	111,426	1,178	111,426	21,726	222,852	0	0	0	0	0	0	95-09-19
PARAGUAY	0.02	103,086	222,851	2,356	222,851	0	0	103,086	222,851	2,356	222,851	45,480	150,922	93-11-23
PERU	0.06	126,077	668,554	7,067	668,554	0	0	126,077	668,554	7,067	668,554	136,440	269,584	93-02-09
PHILIPPINES	0.07	0	0	8,245	779,980	8,245	779,980	0	0	0	0	0	0	95-07-26
POLAND	0.49	0	0	57,715	5,459,862	57,715	5,459,862	0	0	0	0	0	0	95-03-21
PORTUGAL	0.21	22	2,061	24,735	2,339,941	24,757	2,342,002	0	0	0	0	0	0	95-09-25
QATAR	0.05	0	0	5,889	557,129	561	53,065	0	0	5,328	504,064	51,435	56,763	95-11-16
REPUBLIC OF KOREA	0.72	27,942	2,643,306	84,806	8,022,654	74,076	7,007,578	0	0	38,672	3,658,382	373,304	411,976	95-10-17
REPUBLIC OF MOLDOVA	0.16	170,115	1,782,812	18,846	1,782,812	0	0	170,115	1,782,812	18,846	1,782,812	363,840	552,801	
ROMANIA	0.18	20,484	1,937,800	21,201	2,005,663	0	0	20,484	1,937,800	21,201	2,005,663	402,394	444,079	94-11-17
RUSSIAN FEDERATION	7.04	5,899,355	78,443,728	829,213	78,443,728	5,526,072	43,131,107	373,283	35,312,621	829,213	78,443,728	11,607,791	12,810,287	95-08-21
RWANDA	0.01	9,963	111,426	1,178	111,426	0	0	9,963	111,426	1,178	111,426	22,740	33,881	93-06-08
SAINT KITTS AND NEVIS	0.01	36,671	111,426	1,178	111,426	0	0	36,671	111,426	1,178	111,426	22,740	60,589	94-04-08
SAINT LUCIA	0.01	0	0	1,178	111,426	1,178	111,426	0	0	0	0	0	0	95-05-10
SAINT VINCENT AND THE GRENADINES	0.01	45,572	111,426	1,178	111,426	0	0	45,572	111,426	1,178	111,426	22,740	69,490	90-04-11
SAO TOME AND PRINCIPE	0.01	65,792	111,426	1,178	111,426	0	0	65,792	111,426	1,178	111,426	22,740	89,710	
SAUDI ARABIA	1.01	118,964	11,254,001	118,964	11,254,001	102,016	9,650,759	16,948	1,603,242	118,964	11,254,001	1,311,963	1,447,875	95-08-25
SENEGAL	0.01	0	0	1,178	111,426	1,178	111,426	0	0	0	0	0	0	93-02-02
SEYCHELLES	0.01	40,472	111,426	1,178	111,426	0	0	40,472	111,426	1,178	111,426	22,740	84,390	92-09-15

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1995				Collections and Credits in 1995		Contributions Outstanding as of 20 November 1995						Date of Last Payment
		Prior Years		Current Year				Prior Years		Current Year		(RoE: 9.80)	TOTAL	
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.	
SIERRA LEONE	0.01	56,467	111,426	1,178	111,426	0	0	56,467	111,426	1,178	111,426	22,740	80,385	92-08-05
SLOVAKIA	0.14	0	0	16,490	1,559,960	16,490	1,559,960	0	0	0	0	0	0	95-07-06
SLOVENIA	0.10	11,779	1,114,257	11,779	1,114,257	23,558	2,228,514	0	0	0	0	0	0	95-03-24
SOMALIA	0.01	65,792	111,426	1,178	111,426	0	0	65,792	111,426	1,178	111,426	22,740	89,710	
SPAIN	2.08	0	0	244,995	23,176,556	244,995	23,176,556	0	0	0	0	0	0	95-05-31
SRI LANKA	0.01	0	0	1,178	111,426	0	0	0	0	1,178	111,426	11,370	12,548	94-06-24
SUDAN	0.01	20,729	111,426	1,178	111,426	16,400	0	4,329	111,426	1,178	111,426	22,740	28,247	95-07-06
SURINAME	0.01	26,684	111,426	1,178	111,426	0	0	26,684	111,426	1,178	111,426	22,740	50,602	94-01-24
SWAZILAND	0.01	0	0	1,178	111,426	1,178	111,426	0	0	0	0	0	0	95-04-03
SWEDEN	1.16	0	0	136,632	12,925,387	136,632	12,925,387	0	0	0	0	0	0	95-02-13
SWITZERLAND	1.22	0	0	143,699	13,593,941	143,699	13,593,941	0	0	0	0	0	0	95-02-03
SYRIAN ARAB REPUBLIC	0.04	85,299	445,703	4,711	445,703	0	0	85,299	445,703	4,711	445,703	90,960	180,970	91-06-26
TAJIKISTAN	0.05	56,312	557,129	5,889	557,129	0	0	56,312	557,129	5,889	557,129	113,700	175,901	
THAILAND	0.12	0	0	14,134	1,337,109	14,134	1,337,109	0	0	0	0	0	0	95-06-16
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	0.02	22,525	222,851	2,356	222,851	0	0	22,525	222,851	2,356	222,851	45,480	70,361	
TOGO	0.01	11,311	111,426	1,178	111,426	0	0	11,311	111,426	1,178	111,426	22,740	35,229	93-12-23
TONGA	0.01	5,368	111,426	1,178	111,426	4,773	55,178	595	56,248	1,178	111,426	17,110	18,883	95-03-03
TRINIDAD AND TOBAGO	0.05	97,788	557,129	5,889	557,129	0	0	97,788	557,129	5,889	557,129	113,700	217,377	93-06-22
TUNISIA	0.03	0	10	3,534	334,277	0	0	0	10	3,534	334,277	34,111	37,645	94-11-29
TURKEY	0.28	29,213	2,763,527	32,980	3,119,921	56,977	5,390,009	0	0	5,216	493,439	50,351	55,567	95-07-24
UGANDA	0.01	11,301	111,426	1,178	111,426	10,000	0	1,301	111,426	1,178	111,426	22,740	25,219	95-01-14
UKRAINE	1.96	2,788,995	21,839,447	230,861	21,839,447	2,131,611	0	657,384	21,839,447	230,861	21,839,447	4,457,030	5,345,275	95-11-10
UNITED ARAB EMIRATES	0.22	915,050	2,451,366	25,913	2,451,366	582,165	0	332,885	2,451,366	25,913	2,451,366	500,278	859,076	95-04-18
UNITED KINGDOM	5.26	0	0	619,554	58,609,944	619,554	58,609,944	0	0	0	0	0	0	95-03-31

Annex I (cont.)

Member State	Scale of assessment (percentage)		Contributions Payable as of 1 January 1995 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Collections and Credits in 1995 Dollars	Collections and Credits in 1995 Schillings	Contributions Outstanding as of 20 November 1995 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(RoE: 9.80) $ Equiv.	TOTAL $ Equiv.	Date of Last Payment
UNITED REPUBLIC OF TANZANIA	0.01		13,893	111,426	1,178	111,426	0	0	13,893	111,426	1,178	111,426	22,740	37,811	94-12-30
UNITED STATES OF AMERICA	25.00		887,819	83,987,807	2,944,650	278,564,374	0	0	887,819	83,987,807	2,944,650	278,564,374	36,995,120	40,827,589	94-11-18
URUGUAY	0.04		79,380	445,703	4,711	445,703	75,569	85,133	3,811	360,570	4,711	445,703	82,273	90,795	95-10-17
VANUATU	0.01		16,538	111,426	1,178	111,426	0	0	16,538	111,426	1,178	111,426	22,740	40,456	94-12-22
VENEZUELA	0.51		1,039,172	5,682,713	60,071	5,682,713	141,373	0	897,799	5,682,713	60,071	5,682,713	1,159,738	2,117,608	95-06-30
VIET NAM	0.01		71	6,739	1,178	111,426	0	0	71	6,739	1,178	111,426	12,058	13,307	94-10-28
YEMEN	0.01		83,001	111,426	1,178	111,426	19,595	0	63,406	111,426	1,178	111,426	22,740	87,324	95-11-03
YUGOSLAVIA	0.15		1,075,556	1,671,386	17,668	1,671,386	0	0	1,075,556	1,671,386	17,668	1,671,386	341,100	1,434,324	91-11-12
ZAIRE	0.01		39,876	111,426	1,178	111,426	0	0	39,876	111,426	1,178	111,426	22,740	63,794	89-12-06
ZAMBIA	0.01		27,149	111,426	1,178	111,426	9,066	0	18,083	111,426	1,178	111,426	22,740	42,001	95-05-08
ZIMBABWE	0.01		12,152	111,426	1,178	111,426	11,823	80,297	329	31,129	1,178	111,426	14,546	16,053	95-07-28
Sub-Total 1 (165 States)	100.00	86-	57,726	0	0	0	0	0	57,726	0	0	0	0	57,726	
		87-	73,596	0	0	0	0	0	73,596	0	0	0	0	73,596	
		88-	124,781	0	0	0	11,285	0	113,496	0	0	0	0	113,496	
		89-	318,912	0	0	0	153,429	0	165,483	0	0	0	0	165,483	
		90-	815,160	0	0	0	197,730	0	617,430	0	0	0	0	617,430	
		91-	1,498,579	0	0	0	424,033	0	1,074,546	0	0	0	0	1,074,546	
		92-	3,859,766	0	0	0	1,882,938	0	1,976,828	0	0	0	0	1,976,828	
		93-	10,703,136	0	0	0	6,332,114	0	4,371,022	0	0	0	0	4,371,022	
		94-	3,033,390	286,958,090	0	0	733,278	69,368,189	2,300,112	217,589,901	0	0	22,203,053	24,503,165	
		95-	0	0	11,778,614	1,114,257,501	6,594,075	623,800,089	0	0	5,184,539	490,457,412	50,046,675	55,231,214	
		T-	20,485,046	286,958,090	11,778,614	1,114,257,501	16,328,882	693,168,278	10,750,239	217,589,901	5,184,539	490,457,412	72,249,728	88,184,506	

Annex I (cont.)

Member State	Scale of assessment (percentage)		Contributions Payable as of 1 January 1995 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Collections and Credits in 1995 Dollars	Collections and Credits in 1995 Schillings	Contributions Outstanding as of 20 November 1995 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(RoE: 9.80) $ Equiv.	TOTAL $ Equiv.	Date of Last Payment
CAMBODIA	0.01		0	0	1,178	111,426	0	0	0	0	1,178	111,426	11,370	12,548	
ERITREA	0.01		0	0	1,178	111,426	0	0	0	0	1,178	111,426	11,370	12,548	
TURKMENISTAN	0.04		0	0	4,711	445,703	0	0	0	0	4,711	445,703	45,480	50,191	
UZBEKISTAN	0.26		30,624	2,897,069	30,624	2,897,069	0	0	30,624	2,897,069	30,624	2,897,069	591,238	652,486	
Sub-Total 2 (169 States)	0.32	94-	30,624	2,897,069	0	0	0	0	30,624	2,897,069	0	0	295,619	326,243	
		95-	0	0	37,691	3,565,624	0	0	0	0	37,691	3,565,624	363,839	401,530	
		T-	30,624	2,897,069	37,691	3,565,624	0	0	30,624	2,897,069	37,691	3,565,624	659,458	727,773	
TOTAL (169 States)	100.32	86-	57,726	0	0	0	0	0	57,726	0	0	0	0	57,726	
		87-	73,596	0	0	0	0	0	73,596	0	0	0	0	73,596	
		88-	124,781	0	0	0	11,285	0	113,496	0	0	0	0	113,496	
		89-	318,912	0	0	0	153,429	0	165,483	0	0	0	0	165,483	
		90-	815,160	0	0	0	197,730	0	617,430	0	0	0	0	617,430	
		91-	1,498,579	0	0	0	424,033	0	1,074,546	0	0	0	0	1,074,546	
		92-	3,859,766	0	0	0	1,882,938	0	1,976,828	0	0	0	0	1,976,828	
		93-	10,703,136	0	0	0	6,332,114	0	4,371,022	0	0	0	0	4,371,022	
		94-	3,064,014	289,855,159	0	0	733,278	69,368,189	2,330,736	220,486,970	0	0	22,498,672	24,829,408	
		95-	0	0	11,816,305	1,117,823,125	6,594,075	623,800,089	0	0	5,222,230	494,023,036	50,410,514	55,632,744	
		T-	20,515,670	289,855,159	11,816,305	1,117,823,125	16,328,882	693,168,278	10,780,863	220,486,970	5,222,230	494,023,036	72,909,186	88,912,279	

Annex II

STATUS OF ADVANCES TO THE WORKING CAPITAL FUND AS OF 20 NOVEMBER 1995

(In US dollars)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1994	Collections in 1995	Amount outstanding to date
AFGHANISTAN	0.01	900	900	0	0
ALBANIA	0.01	900	900	0	0
ALGERIA	0.17	15,300	15,300	0	0
ANGOLA	0.01	900	900	0	0
ARGENTINA	0.60	54,000	51,736	2,264	0
ARMENIA	0.14	12,600	0	0	12,600
AUSTRALIA	1.58	142,200	142,200	0	0
AUSTRIA	0.79	71,100	71,100	0	0
AZERBAIJAN	0.23	20,700	0	0	20,700
BAHAMAS	0.02	1,800	1,800	0	0
BAHRAIN	0.03	2,700	2,700	0	0
BANGLADESH	0.01	900	900	0	0
BARBADOS	0.01	900	900	0	0
BELARUS	0.50	45,000	28,626	16,374	0
BELGIUM	1.11	99,900	99,900	0	0
BELIZE	0.01	900	900	0	0
BENIN	0.01	900	900	0	0
BHUTAN	0.01	900	900	0	0
BOLIVIA	0.01	900	900	0	0
BOSNIA AND HERZEGOVINA	0.04	3,600	0	0	3,600
BOTSWANA	0.01	900	900	0	0
BRAZIL	1.67	150,300	150,300	0	0
BULGARIA	0.14	12,600	12,600	0	0
BURKINA FASO	0.01	900	621	0	279
BURUNDI	0.01	900	900	0	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1994	Collections in 1995	Amount outstanding to date
CAMEROON	0.01	900	900	0	0
CAPE VERDE	0.01	900	900	0	0
CENTRAL AFRICAN REPUBLIC	0.01	900	900	0	0
CHAD	0.01	900	0	0	900
CHILE	0.08	7,200	7,200	0	0
CHINA	0.81	72,900	72,900	0	0
COLOMBIA	0.14	12,600	12,600	0	0
COMOROS	0.01	900	8	0	892
CONGO	0.01	900	900	0	0
COSTA RICA	0.01	900	900	0	0
COTE D'IVOIRE	0.02	1,800	1,800	0	0
CROATIA	0.14	12,600	12,600	0	0
CUBA	0.10	9,000	9,000	0	0
CYPRUS	0.02	1,800	1,800	0	0
CZECH REPUBLIC	0.44	39,600	39,600	0	0
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.05	4,500	4,500	0	0
DENMARK	0.68	61,200	61,200	0	0
DJIBOUTI	0.01	900	900	0	0
DOMINICA	0.01	900	900	0	0
DOMINICAN REPUBLIC	0.02	1,800	64	0	1,736
ECUADOR	0.03	2,700	2,700	0	0
EGYPT	0.07	6,300	6,300	0	0
EL SALVADOR	0.01	900	3	0	897
EQUATORIAL GUINEA	0.01	900	8	0	892
ETHIOPIA	0.01	900	900	0	0
FIJI	0.01	900	900	0	0
FINLAND	0.60	54,000	54,000	0	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1994	Collections in 1995	Amount outstanding to date
FRANCE	6.29	566,100	566,100	0	0
GABON	0.02	1,800	1,800	0	0
GAMBIA	0.01	900	8	0	892
GEORGIA	0.22	19,800	0	0	19,800
GERMANY	9.37	843,300	843,300	0	0
GHANA	0.01	900	900	0	0
GREECE	0.37	33,300	33,300	0	0
GRENADA	0.01	900	900	0	0
GUATEMALA	0.02	1,800	1,800	0	0
GUINEA	0.01	900	900	0	0
GUINEA-BISSAU	0.01	900	900	0	0
GUYANA	0.01	900	900	0	0
HAITI	0.01	900	900	0	0
HONDURAS	0.01	900	900	0	0
HUNGARY	0.19	17,100	17,100	0	0
INDIA	0.38	34,200	34,200	0	0
INDONESIA	0.17	15,300	15,300	0	0
IRAN (ISLAMIC REPUBLIC OF)	0.81	72,900	72,900	0	0
IRAQ	0.14	12,600	11,056	0	1,544
IRELAND	0.19	17,100	17,100	0	0
ISRAEL	0.24	21,600	21,600	0	0
ITALY	4.50	405,000	405,000	0	0
JAMAICA	0.01	900	900	0	0
JAPAN	13.06	1,175,400	1,175,400	0	0
JORDAN	0.01	900	900	0	0
KENYA	0.01	900	900	0	0
KUWAIT	0.26	23,400	23,400	0	0
KYRGYZSTAN	0.06	5,400	0	0	5,400

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1994	Collections in 1995	Amount outstanding to date
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	900	900	0	0
LEBANON	0.01	900	900	0	0
LESOTHO	0.01	900	900	0	0
LIBERIA	0.01	900	900	0	0
LIBYAN ARAB JAMAHIRIYA	0.25	22,500	22,162	0	338
LITHUANIA	0.16	14,400	14,400	0	0
LUXEMBOURG	0.06	5,400	5,400	0	0
MADAGASCAR	0.01	900	900	0	0
MALAWI	0.01	900	900	0	0
MALAYSIA	0.13	11,700	11,700	0	0
MALDIVES	0.01	900	900	0	0
MALI	0.01	900	21	0	879
MALTA	0.01	900	900	0	0
MAURITANIA	0.01	900	900	0	0
MAURITIUS	0.01	900	900	0	0
MEXICO	0.92	82,800	82,800	0	0
MONGOLIA	0.01	900	900	0	0
MOROCCO	0.03	2,700	2,700	0	0
MOZAMBIQUE	0.01	900	900	0	0
MYANMAR	0.01	900	900	0	0
NAMIBIA	0.01	900	900	0	0
NEPAL	0.01	900	900	0	0
NETHERLANDS	1.57	141,300	141,300	0	0
NEW ZEALAND	0.25	22,500	22,500	0	0
NICARAGUA	0.01	900	21	0	879
NIGER	0.01	900	900	0	0
NIGERIA	0.21	18,900	18,409	491	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1994	Collections in 1995	Amount outstanding to date
NORWAY	0.58	52,200	52,200	0	0
OMAN	0.03	2,700	2,700	0	0
PAKISTAN	0.06	5,400	5,400	0	0
PANAMA	0.02	1,800	1,800	0	0
PAPUA NEW GUINEA	0.01	900	900	0	0
PARAGUAY	0.02	1,800	1,800	0	0
PERU	0.06	5,400	5,400	0	0
PHILIPPINES	0.07	6,300	6,300	0	0
POLAND	0.49	44,100	44,100	0	0
PORTUGAL	0.21	18,900	18,900	0	0
QATAR	0.05	4,500	4,500	0	0
REPUBLIC OF KOREA	0.72	64,800	64,800	0	0
REPUBLIC OF MOLDOVA	0.16	14,400	0	0	14,400
ROMANIA	0.18	16,200	16,200	0	0
RUSSIAN FEDERATION	7.04	633,600	633,600	0	0
RWANDA	0.01	900	900	0	0
SAINT KITTS AND NEVIS	0.01	900	900	0	0
SAINT LUCIA	0.01	900	900	0	0
SAINT VINCENT AND THE GRENADINES	0.01	900	900	0	0
SAO TOME AND PRINCIPE	0.01	900	8	0	892
SAUDI ARABIA	1.01	90,900	87,574	3,326	0
SENEGAL	0.01	900	900	0	0
SEYCHELLES	0.01	900	900	0	0
SIERRA LEONE	0.01	900	900	0	0
SLOVAKIA	0.14	12,600	12,600	0	0
SLOVENIA	0.10	9,000	8,100	900	0
SOMALIA	0.01	900	21	0	879
SPAIN	2.08	187,200	187,200	0	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1994	Collections in 1995	Amount outstanding to date
SRI LANKA	0.01	900	900	0	0
SUDAN	0.01	900	900	0	0
SURINAME	0.01	900	900	0	0
SWAZILAND	0.01	900	900	0	0
SWEDEN	1.16	104,400	104,400	0	0
SWITZERLAND	1.22	109,800	109,800	0	0
SYRIAN ARAB REPUBLIC	0.04	3,600	3,600	0	0
TAJIKISTAN	0.05	4,500	0	0	4,500
THAILAND	0.12	10,800	10,800	0	0
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	0.02	1,800	0	0	1,800
TOGO	0.01	900	900	0	0
TONGA	0.01	900	900	0	0
TRINIDAD AND TOBAGO	0.05	4,500	4,500	0	0
TUNISIA	0.03	2,700	2,700	0	0
TURKEY	0.28	25,200	25,200	0	0
UGANDA	0.01	900	900	0	0
UKRAINE	1.96	176,400	108,011	68,389	0
UNITED ARAB EMIRATES	0.22	19,800	19,288	512	0
UNITED KINGDOM	5.26	473,400	473,400	0	0
UNITED REPUBLIC OF TANZANIA	0.01	900	900	0	0
UNITED STATES OF AMERICA	25.00	2,250,000	2,250,000	0	0
URUGUAY	0.04	3,600	3,600	0	0
VANUATU	0.01	900	900	0	0
VENEZUELA	0.51	45,900	45,370	530	0
VIET NAM	0.01	900	900	0	0
YEMEN	0.01	900	900	0	0
YUGOSLAVIA	0.15	13,500	13,500	0	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1994	Collections in 1995	Amount outstanding to date
ZAIRE	0.01	900	900	0	0
ZAMBIA	0.01	900	900	0	0
ZIMBABWE	0.01	900	900	0	0
Sub-total (165 States)	**100.00**	**9,000,000**	**8,812,515**	**92,786**	**94,699**
CAMBODIA	0.01	900	0	0	900
ERITREA	0.01	900	0	0	900
TURKMENISTAN	0.04	3,600	0	0	3,600
UZBEKISTAN	0.26	23,400	0	0	23,400
Sub-total (4 States)	**0.32**	**28,800**	**0**	**0**	**28,800**
T O T A L (169 States)	**100.32**	**9,028,800**	**8,812,515**	**92,786**	**123,499**

Annex III

CASH FLOW ANALYSIS FOR 1995, AS OF 20 NOVEMBER 1995

General Fund and Working Capital Fund
(In millions of United States dollars) a/

1995	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Opening cash b/	28.2	28.7	40.2	40.7	38.8	39.6	48.7	40.8	36.6	27.0	19.9	13.0
Revaluation c/	(0.2)	0.7	0.7	1.4	0.2	0.0	(0.1)	0.0	(1.3)	0.5	0.2	0.0
Net opening cash	28.0	29.4	40.9	42.1	39.0	39.6	48.6	40.8	35.3	27.5	20.1	13.0
Contribution income d/												
1992-1993 and prior years	0.0	1.5	4.5	0.3	1.4	0.2	0.0	0.0	0.3	0.3	0.6	0.4
1994	0.8	0.1	0.2	0.5	3.0	0.1	0.3	2.0	0.0	0.0	0.0	0.2
1995	7.4	17.5	8.5	6.1	4.5	18.4	0.9	2.1	1.3	1.6	0.3	1.1
Budgeted income e/	0.1	0.1	0.1	0.2	0.0	0.1	0.1	0.1	0.3	0.1	0.1	0.1
Cost reimbursements	0.0	1.0	1.1	1.0	1.2	1.1	1.5	1.0	1.6	1.1	1.3	1.1
Other income f/												
Income CM	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Decrease in net receivables g/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interfund h/	0.4	0.0	0.0	0.0	1.3	0.9	1.0	0.9	0.1	0.0	3.2	0.0
Total incoming cash	8.7	20.2	14.4	8.1	11.4	20.8	3.8	6.1	3.6	3.1	5.5	2.9
Budgeted disbursements i/												
Current biennium	(8.0)	(7.5)	(7.1)	(8.2)	(8.3)	(10.5)	(9.6)	(9.1)	(8.2)	(8.3)	(11.0)	(11.1)
Cost reimbursements	0.0	(0.4)	(1.7)	(1.3)	(1.2)	(1.0)	(1.0)	(1.2)	(1.0)	(1.5)	(1.1)	(1.0)
Other disbursements j/												
United Nations loan	0.0	0.0	0.0	0.0	0.0	0.0	(1.0)	0.0	0.0	0.0	0.0	0.0
Disbursements CM	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Increase in net receivables g/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interfund h/	0.0	0.0	(1.8)	(1.8)	0.0	0.0	0.0	0.0	(2.4)	(0.6)	0.0	0.0
Total outgoing cash	(8.0)	(7.9)	(10.6)	(11.3)	(9.5)	(11.5)	(11.6)	(10.3)	(11.6)	(10.4)	(12.1)	(12.1)
Closing cash k/	28.7	41.7	44.7	38.9	40.9	48.9	40.8	36.6	27.3	20.2	13.5	3.8
Liabilities other funds,	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(0.5)
1992-1993 surplus l/	0.0	(1.5)	(4.0)	(0.1)	(1.3)	(0.2)	0.0	0.0	(0.3)	(0.3)	(0.5)	(0.4)
Net closing cash m/	28.7	40.2	40.7	38.8	39.6	48.7	40.8	36.6	27.0	19.9	13.0	2.9
Unliquidated obligations at 31/12/95 (anticipated)												(17.5)
Surplus/(deficit) at 31/12/95												(14.6)

Notes for annex III, cash flow analysis

a/ Based on exchange rate of US$ 1 = AS 10.00 for the period October to December 1995.

b/ **Opening cash** — Shows actual cash available for October 1995 based on reconciled balances for RB, XP and WC bank accounts and projections of cash available until the end of 1995.

c/ **Revaluation** — Change in value of Austrian schilling accounts in dollar terms.

d/ **Contribution income** — Austrian schilling contributions are converted into the United States dollar equivalent at the applicable United Nations rate of exchange.

e/ **Budgeted income** — Includes interest earned on bank accounts and investments, income from sale of publications and other miscellaneous income, such as refunds of prior biennium expenditures. Cost reimbursement income includes payments from UNOV and IAEA for costs incurred on their behalf.

f/ **Other income** — Income from CM.

g/ **Decrease/increase in net receivables** — Net movement between accounts receivable and accounts payable.

h/ **Interfund** — Net cash movement between regular budget accounts and other accounts.

i/ **Budgeted disbursements** — Includes disbursements against regular budget and regular programme allotments and disbursements for costs incurred by UNOV and IAEA.

j/ **Other disbursements** — Includes CM disbursements and the United Nations loan.

k/ **Closing cash** — Total cash in RB and WC bank accounts.

l/ **Liabilities other funds** — Cash belonging to CM, UNDCP and surplus accounts.

m/ **Net closing cash** — Actual cash available in regular budget and Working Capital Fund.

Abbreviations

CM	Account code: UNIDO Computer Model for Feasibility Analysis and Reporting (COMFAR)
IAEA	International Atomic Energy Agency
RB	Account code: regular budget
UNDCP	United Nations International Drug Control Programme
UNOV	United Nations Office at Vienna
WC	Account code: working capital

Annex IV

REGULAR BUDGET PERFORMANCE REPORT FOR 1994-1995

Table 1. Status of implementation by Major Programme
for the period 1 January 1994 to 31 October 1995
(In thousands of US dollars at US$ 1 = AS 12.90)

	Major Programme	Adjusted budget estimates 1994-1995 (GC.6/10) (a)			Actual expenditure/income 1/1/94 to 31/10/95 (b)			Unutilized balance at 31/10/95 (c)=(a)-(b)		
		Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
100	Policy-making Organs	5,136.3		5,136.3	1,646.6		1,646.6	3,489.7		3,489.7
200	General Management	11,266.6		11,266.6	10,990.9		10,990.9	275.7		275.7
300	Country Strategy and Programme Development	18,860.0		18,860.0	17,717.7		17,717.7	1,142.3		1,142.3
400	Mobilization and Management of Financial Resources	8,116.6		8,116.6	6,055.6		6,055.6	2,061.0		2,061.0
500	Information and Research	15,035.1		15,035.1	11,867.4		11,867.4	3,167.7		3,167.7
600	Human Resource, Enterprise and Private Sector Development	11,516.6		11,516.6	9,157.3		9,157.3	2,359.3		2,359.3
700	Industrial Sectors and Environment	21,696.3		21,696.3	16,053.5		16,053.5	5,642.8		5,642.8
800	Investment and Technology Promotion	16,858.9		16,858.9	13,815.0		13,815.0	3,043.9		3,043.9
900	Common Programmes	18,625.8		18,625.8	13,495.5		13,495.5	5,130.3		5,130.3
1000	Operational Support Services	5,336.8	249.0	5,087.8	5,130.7	123.0	5,007.7	206.1	126.0	80.1
1100	Joint and Common Services	60,687.1	27,750.9	32,936.2	46,921.6	21,246.9	25,674.7	13,765.5	6,504.0	7,261.5
1200	Administration	35,191.4	2,422.0	32,769.4	29,408.1	1,406.1	28,002.0	5,783.3	1,015.9	4,767.4
	TOTAL	228,327.5	30,421.9	197,905.6	182,259.9	22,776.0	159,483.9	46,067.6	7,645.9	38,421.7

Notes:

Budget estimates expressed by Major Programme.
Excluding miscellaneous income.

Annex IV (cont.)

REGULAR BUDGET PERFORMANCE REPORT FOR 1994-1995

Table 2. Status of implementation by major object of expenditure
for the period 1 January 1994 to 31 October 1995
(In thousands of US dollars at US$ 1 = AS 12.90)

	Major object of expenditure	Adjusted budget estimates 1994-1995 (GC.6/10) (a)			Actual expenditure/income 1/1/94 to 31/10/95 (b)			Unutilized balance at 31/10/95 (c)=(a)-(b)		
		Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
100	Staff costs	154,014.2	14,094.1	139,920.1	126,669.8	12,152.3	114,517.5	27,344.4	1,941.8	25,402.6
200	Official travel	4,009.8	18.7	3,991.1	2,439.8	6.1	2,433.7	1,570.0	12.6	1,557.4
300	Contractual services	705.6		705.6	449.7		449.7	255.9		255.9
400	General operating expenses a_/, b_/	28,078.9	15,144.7	12,934.2	23,051.0	10,166.4	12,884.6	5,027.9	4,978.3	49.6
500	Supplies and materials	1,092.6	205.5	887.1	595.8	90.7	505.1	496.8	114.8	382.0
600	Acquisition of furniture and equipment a_/	2,352.2	556.7	1,795.5	1,618.7	182.5	1,436.2	733.5	374.2	359.3
700	EDP non-staff costs	7,174.3	400.2	6,774.1	6,911.0	173.7	6,737.3	263.3	226.5	36.8
800	Technical cooperation	11,778.6		11,778.6	8,998.5		8,998.5	2,780.1		2,780.1
900	Other expenses	19,121.3	2.0	19,119.3	11,525.6	4.3	11,521.3	7,595.7	(2.3)	7,598.0
	TOTAL	228,327.5	30,421.9	197,905.6	182,259.9	22,776.0	159,483.9	46,067.6	7,645.9	38,421.7

Notes:

Budget estimates expressed by major object of expenditure.

Excluding miscellaneous income.

a_/ Telephone exchange. IDB approved redeployment of $1 million from general operating expenses (IDB.13/Dec.13)

b_/ As at 30 Sept. 95, including amended obligations to year-end, to be covered by final quarter 1995 income.